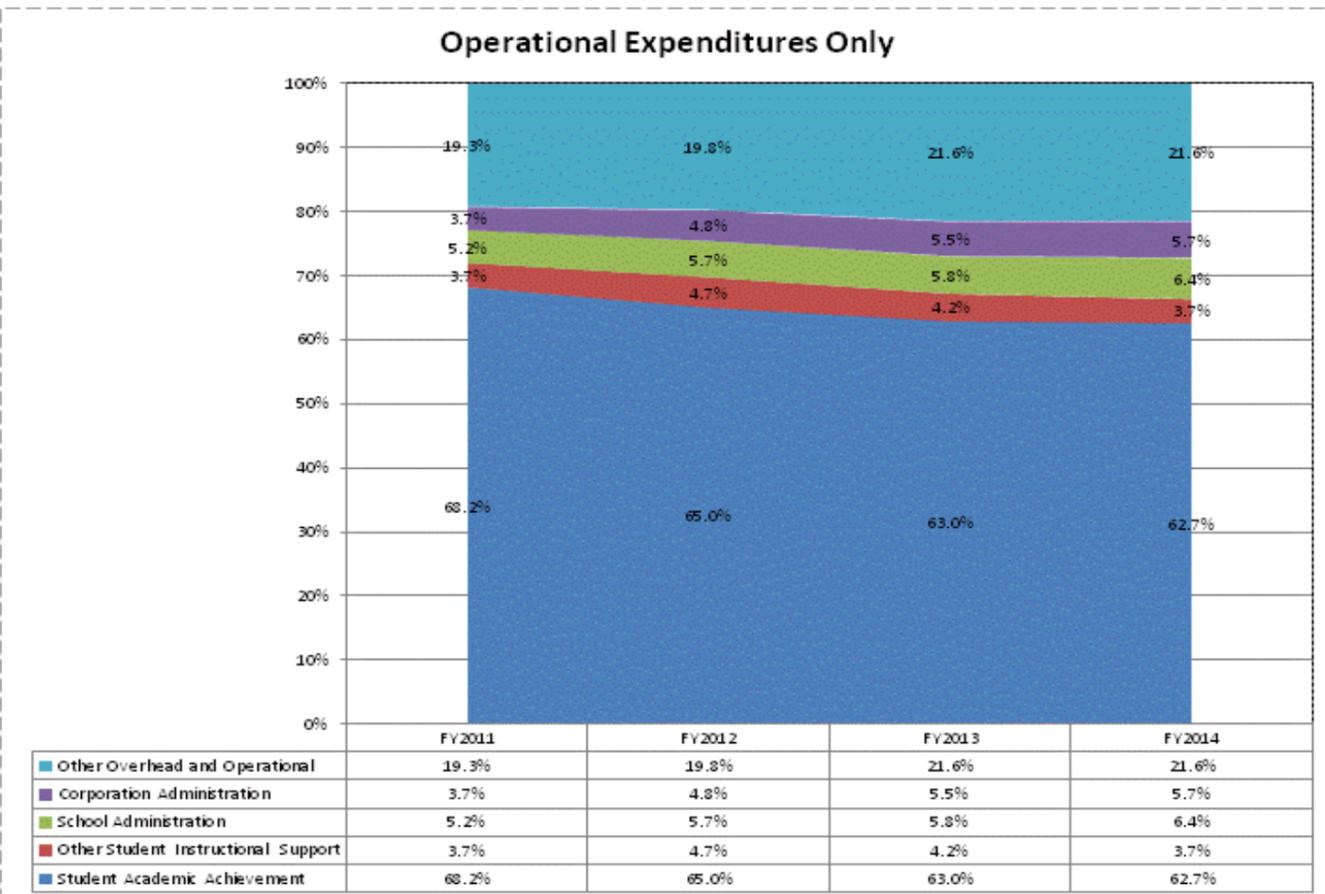
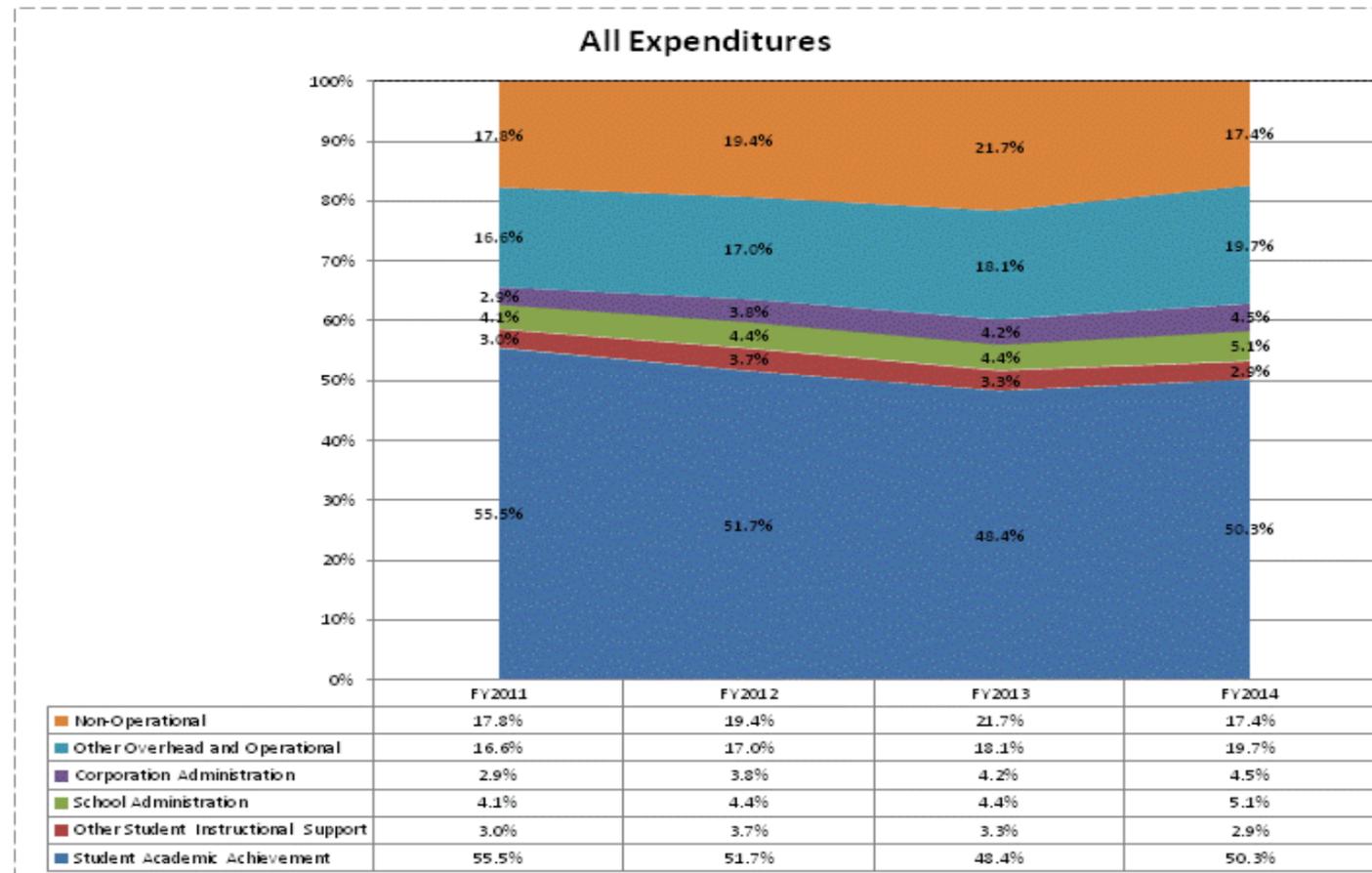


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Attica Consolidated Sch Corp (2435)

Attica Consolidated Sch Corp (2435)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$5,220,140	56.2%	\$5,250,512	46.8%	\$4,619,746	48.4%	\$4,797,664	50.3%
Student Instructional Support	\$541,308	5.8%	\$665,065	5.9%	\$730,256	7.7%	\$766,259	8.0%
Overhead and Operational Nonoperational	\$1,609,410	17.3%	\$1,820,860	16.2%	\$2,122,988	22.2%	\$2,309,753	24.2%
Nonoperational	\$1,921,851	20.7%	\$3,476,084	31.0%	\$2,069,283	21.7%	\$1,663,635	17.4%
Grand Total	\$9,292,709		\$11,212,522		\$9,542,272		\$9,537,310	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	62.0%	52.8%	56.1%	58.3%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Attica Consolidated Sch Corp (2435)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$33,394	\$201,884	\$97,880	\$88,956	166%	-56%	-9%
11100 Regular Programs; Elementary	\$1,365,606	\$1,612,368	\$1,364,020	\$1,382,569	1%	-14%	1%
11300 Regular Programs; High School	\$1,081,800	\$1,536,553	\$1,590,677	\$1,701,223	57%	11%	7%
11350 Regular Programs; High School; Academic Honors Diploma	\$4,000	\$0	\$0	\$0	-100%	N/A	N/A
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$52,835	\$1,522	\$4,435	N/A	-92%	191%
11410 Vocational Education; Agriculture A	\$45,902	\$37,491	\$31,966	\$50,199	9%	34%	57%
11450 Vocational Education; Consumer and Homemaking	\$55,179	\$74,149	\$37,556	\$42,394	-23%	-43%	13%
11590 Other Vocational Education Programs	\$149,131	\$139,286	\$162,001	\$112,754	-24%	-19%	-30%
11630 Regular Programs; Alternative Education Programs; High School	\$17,000	\$27,596	\$0	\$0	-100%	-100%	N/A
12110 Gifted And Talented; Gifted and Talented	\$38,592	\$41,342	\$22,794	\$35,136	-9%	-15%	54%
12210 Mental Disabilities; Mild Mental Disabilities	\$59,050	\$73,905	\$0	\$0	-100%	-100%	N/A
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$5,888	\$0	\$0	N/A	-100%	N/A
12320 Physical Impairment; Multiple Disabilities	\$166,533	\$263,786	\$258,123	\$226,387	36%	-14%	-12%
12340 Physical Impairment; Hearing Impairment	\$969	\$0	\$0	\$0	-100%	N/A	N/A
12520 Culturally Different; Compensatory	\$83,192	\$201,948	\$108,614	\$212,105	155%	5%	95%
12610 Learning Disability	\$191,429	\$223,036	\$267,828	\$304,933	59%	37%	14%
12810 Special Education Preschool	\$0	\$15	\$0	\$0	N/A	-100%	N/A
12900 Other Special Programs	\$870	\$0	\$0	\$0	-100%	N/A	N/A
14100 Summer School Programs; Elementary	\$3,723	\$0	\$0	\$1,476	-60%	N/A	N/A
14300 Summer School Programs; High School	\$8,009	\$7,215	\$0	\$7,879	-2%	9%	N/A
16100 Remediation Testing	\$33,287	\$32,652	\$0	\$11,194	-66%	-66%	N/A
16200 Preventive Remediation	\$0	\$20,438	\$0	\$0	N/A	-100%	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Shar	\$168,305	\$87,057	\$92,992	\$135,472	-20%	56%	46%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$234,596	\$274,872	\$202,216	\$172,177	-27%	-37%	-15%
22130 Improvement of Instruction; Instructional Staff Training	\$3,872	\$30	\$0	\$0	-100%	-100%	N/A
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$961	\$5,438	\$12,229	\$6,911	> 500%	27%	-43%
22220 Library/Media Services; School Library	\$84,133	\$90,426	\$38,632	\$36,823	-56%	-59%	-5%
22230 Library/Media Services; Audiovisual	\$706	\$310	\$53	\$0	-100%	-100%	-100%
22240 Library/Media Services; Educational Television	\$0	\$0	\$0	\$180	N/A	N/A	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$53,362	\$66,509	\$57,564	N/A	8%	-13%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$50,215	\$0	\$0	\$0	-100%	N/A	N/A
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$29,000	\$0	N/A	N/A	-100%
22360 Instruction, Related Technology; Network Support	\$5,446	\$82,750	\$135,376	\$121,188	> 500%	46%	-10%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	-\$4,218	\$0	\$0	N/A	N/A	N/A
25525 Computers Purchased in Lieu of Textbooks	\$0	\$0	\$73,076	\$0	N/A	N/A	-100%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$127,332	\$93,098	\$26,682	\$85,710	-33%	-8%	221%
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$15,000	\$15,000	\$0	\$0	-100%	-100%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$178,201	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$4,206,433	\$5,250,512	\$4,619,746	\$4,797,664	14%	-9%	4%
Student Instructional Support							
21210 Guidance Services; Service Area Direction	\$67,533	\$130,603	\$144,906	\$153,027	127%	17%	6%
21220 Guidance Services; Counseling Services	\$865	\$2,556	\$603	-\$218	-125%	-109%	-136%
21240 Guidance Services; Information Services	\$4,547	\$3,420	\$4,573	\$1,770	-61%	-48%	-61%
21320 Health Services; Medical Services	\$2,246	\$0	\$0	\$0	-100%	N/A	N/A
21340 Health Services; Nurse Services	\$32,708	\$52,223	\$55,857	\$53,813	65%	3%	-4%
21490 Other Psychological Services	\$0	\$0	\$17,200	\$0	N/A	N/A	-100%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$36,885	\$88,689	\$87,270	\$72,030	95%	-19%	-17%
21890 Special Education Administration; Other Special Education Administration	\$33,677	\$0	\$0	\$0	-100%	N/A	N/A
24100 Office of The Principal	\$246,078	\$356,448	\$363,752	\$369,562	50%	4%	2%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Attica Consolidated Sch Corp (2435)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
24900 Other Support Services, School Administration	\$0	\$31,125	\$56,094	\$116,275	N/A	274%	107%
Student Instructional Support Total	\$424,540	\$665,065	\$730,256	\$766,259	80%	15%	5%
Overhead and Operational							
23120 Board of Education; Service Area Assistants	\$50,350	\$67,432	\$61,866	\$64,670	28%	-4%	5%
23150 Board of Education; Legal Services	\$2,414	\$2,000	\$7,115	\$17,556	> 500%	> 500%	147%
23190 Board of Education; Other Governing Body Services	\$8,351	\$9,166	\$28,226	\$23,454	181%	156%	-17%
23210 Executive Administration; Office of The Superintendent	\$111,801	\$183,665	\$194,429	\$192,926	73%	5%	-1%
25110 Fiscal Services; Office of The Business Manager	\$4,850	\$3,190	\$6,738	\$10,743	122%	237%	59%
25191 Other Fiscal Services; Refund of Revenue	\$10,630	\$31,034	\$92,229	\$54,249	410%	75%	-41%
25192 Other Fiscal Services; Petty Cash	\$2,535	\$2,551	\$6,439	\$6,593	160%	158%	2%
25400 Planning, Research, Development and Evaluation	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25600 Public Information Services	\$0	\$0	\$1,500	\$0	N/A	N/A	-100%
25730 Personnel Services; Personnel Services	\$119	\$0	\$0	\$0	-100%	N/A	N/A
25740 Personnel Services; Noninstructional Personnel Training	\$855	\$0	\$0	\$0	-100%	N/A	N/A
25790 Personnel Services; Other Professional Services	\$0	-\$25,118	\$0	\$63,398	N/A	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$47,578	\$73,501	\$81,790	\$85,046	79%	16%	4%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$551,423	\$664,150	\$677,819	\$772,677	40%	16%	14%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$34,598	\$31,977	\$122,716	\$65,773	90%	106%	-46%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$600	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$585	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$0	\$323	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$72,826	\$65,210	\$84,835	\$75,722	4%	16%	-11%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$8,808	\$4,168	N/A	N/A	-53%
27010 Student Transportation; Service Area Direction	\$12,028	\$12,630	\$15,656	\$13,000	8%	3%	-17%
27100 Student Transportation; Vehicle Operation	\$93,967	\$133,625	\$198,157	\$185,012	97%	38%	-7%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$66,891	\$103,477	\$114,445	\$115,490	73%	12%	1%
27400 Student Transportation; Purchase of School Buses	\$36,955	\$145,202	\$15,776	\$162,814	341%	12%	> 500%
27500 Student Transportation; Insurance on Buses	\$13,284	\$8,429	\$11,358	\$11,721	-12%	39%	3%
27700 Student Transportation; Contracted Transportation Services	\$0	\$30	\$722	\$1,929	N/A	> 500%	167%
27900 Student Transportation; Other Student Transportation Services	\$576	\$870	\$722	\$744	29%	-14%	3%
27910 Student Transportation; Bus Driver Training	\$139	\$0	\$0	\$0	-100%	N/A	N/A
31200 Food Services Operations; Food Preparation and Dispensing	\$99,959	\$133,689	\$159,008	\$150,678	51%	13%	-5%
31400 Food Services Operations; Food Purchases	\$165,125	\$167,669	\$222,701	\$229,181	39%	37%	3%
31900 Other Food Services	\$11,804	\$6,481	\$9,934	\$1,886	-84%	-71%	-81%
Overhead and Operational Total	\$1,400,243	\$1,820,860	\$2,122,988	\$2,309,753	65%	27%	9%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$73,829	\$52,828	\$3,520	\$3,844	-95%	-93%	9%
33200 Community Recreation	\$31,552	\$17,147	\$22,223	\$20,883	-34%	22%	-6%
33400 Athletic Coaches	\$37,646	\$54,941	\$46,511	\$54,382	44%	-1%	17%
33910 High School Band Uniforms	\$0	\$0	\$0	\$0	N/A	N/A	N/A
33930 Latch Key Kid Program	\$5,342	\$12,741	\$155	\$250	-95%	-98%	61%
43000 Facilities Acquisition and Construction; Professional Services	\$0	\$0	\$0	\$9,328	N/A	N/A	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$116,635	\$441,035	\$213,029	\$71,145	-39%	-84%	-67%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$130,141	\$65,071	\$0	\$0	-100%	-100%	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$3,784	\$0	\$0	\$0	-100%	N/A	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$105,009	\$148,380	\$123,331	\$155,371	48%	5%	26%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$16,841	\$22,267	\$115,538	\$42,572	153%	91%	-63%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$55,187	\$51,739	\$121,550	\$111,416	102%	115%	-8%
51100 Debt Services; Principal on Debt; Bonds	\$1,286,037	\$1,159,074	\$1,407,632	\$1,194,444	-7%	3%	-15%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Attica Consolidated Sch Corp (2435)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$0	\$1,422,816	\$0	\$0	N/A	-100%	N/A
52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$22,128	\$28,046	\$0	\$0	-100%	-100%	N/A
53300 Debt Services; Lease Rental; School Buses ; Principal	\$0	\$0	\$15,793	\$0	N/A	N/A	-100%
Nonoperational Total	\$1,884,130	\$3,476,084	\$2,069,283	\$1,663,635	-12%	-52%	-20%
Prorated By Fund							
26491 2007 Account Code - PERF	\$30,840	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$330,852	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$978,365	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$37,307	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,377,363	\$0	\$0	\$0	N/A	N/A	N/A